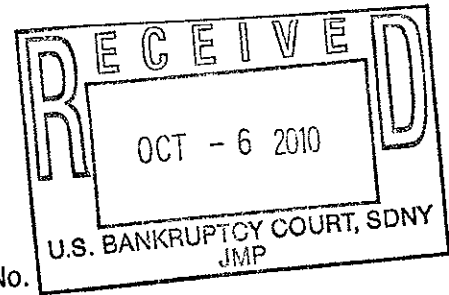


UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK



In re

Chapter 11 Case No.

LEHMAN BROTHERS HOLDINGS INC., *et al.*,

08-13555 (JMP)

Debtors.

(Jointly Administered)

September 30, 2010

~~The chambers of the Honorable James M. Peck,~~
One Bowling Green,
New York, New York 10004,
Courtroom 601.

Attorneys for the Debtors,
Weil Gotshal & Manges LLP,
767 Fifth Avenue,
New York, New York 10153.
Attn : Shai Waisman, Esq.

The Office of the United States Trustee for the Southern
District of New York,
33 Whitehall Street,
21st Floor,
New York, New York 10004.
Attn: Andy Velez-Rivera, Esq., Paul Schwartzberg, Esq.,
Brian Masumoto, Esq., Linda Riffkin, Esq., and
Tracy Hope Davis, Esq.

Attorneys for the official committee of
unsecured creditors appointed in these cases,
Milbank, Tweed, Hadley & McCloy LLP,
1 Chase Manhattan Plaza,
New York, New York 10005.
Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq.,
and Evan Fleck, Esq.

Dear Sirs,

OPPOSITION TO THE OBJECTION

CLAIM TO BE DISALLOWED & EXPUNGED		
Creditor Name and Address:	Claim Number:	66159
ABLEMEN & ASSOCIATES LTD	Date Filed:	1/21/2010
FLAT E, 3 RD FLOOR, BLOCK B,	Debtor:	08-13555
NING YEUNG TERRACE	Classification and Amount:	UNSECURED: \$20,000.00
78 BONHAM ROAD		UNLIQUIDATED
HONG KONG, CHINA		

We refer to the Notice of the Objection dated September 13, 2010 requesting the Bankruptcy Court to expunge, reduce, reclassify, and/or disallow our claim listed above on the ground that the said claim violates the Bankruptcy Court's July 2, 2009 order setting forth the procedures and deadlines for filing proofs of claim in these chapter 11 cases (the "Bar Date Order") [Docket No. 4271] , as they were filed after the November 2, 2009 bar date.

We oppose the Objection on the ground that the delay in filing of the claim listed above was due to the holding up of the mail consisting of our claim forms by the US Customs Office on October 24, 2009. We were not aware of the holding-up until late December 2009 when we found that our claim was not listed in the website address:
<http://chapter11.epiqsystems.com/LBH>.

We enclose a list of correspondences/emails in respect of the event for your consideration.

We sincerely hope that you would consider our reason of opposition and allow our claim as filed.

Yours faithfully,
For and on behalf of
ABLEMEN & ASSOCIATES LIMITED



LAU SIU YIN
Director

Encl.

LIST OF DOCUMENTS

- (A) Notice of Hearing on Debtors' Forty-Second Omnibus Objection to Claims(Late-filed Lehman Programs Securities Claims)
- (B) Certificate of purchase of postage stamps and mailing label dated October 23, 2009
- (C) E-mail sent to Epiq Bankruptcy Solutions, LLC ("Epiq") on December 17, 2009 asking the status of claim forms
- (D) E-mail enquiry from staff of our company sent to Hong Kong Post on December 29, 2009
- (E) A reply letter from Hong Kong Post on January 12, 2010
- (F) Reply e-mail from Epiq sent on January 15, 2010 and our reply on the same date
- (G) E-mail to Epiq sent on January 17, 2010 asking them to check the mail with US Customs Office
- (H) E-mail reply from Epiq sent on January 21, 2010 re checking with US Customs Office and our reply e-mail to Epiq sent on the same date asking whether the claim forms can be accepted by e-mails.
- (I) Follow up e-mail to Epiq sent on January 27, 2010 and e-mail confirmation from Epiq sent on January 28, 2010 that the claim forms were input on January 21, 2010.

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

LEHMAN BROTHERS HOLDINGS INC., et al.,

Debtors.

Chapter 11 Case No.

08-13555 (JMP)

(Jointly Administered)

LBH OMN142 09-13-2010 (MERGE2, TXNUM2) 4000113397 MAIL ID *** 0033298650 *** BSIUSE: 103

ABLEMEN & ASSOCIATES LTD
FLAT E, 3RD FLOOR, BLOCK B, NING YEUNG TERRACE
78 BONHAM ROAD
HONG KONG, CHINA

**THIS IS A NOTICE REGARDING YOUR CLAIM(S). YOU MUST READ IT
AND TAKE ACTION IF YOU DISAGREE WITH THE OBJECTION.**

**IF YOU HAVE ANY QUESTIONS ABOUT THIS NOTICE OR THE OBJECTION,
PLEASE CONTACT DEBTORS' COUNSEL, CASEY BURTON, ESQ., AT 214-746-7700.**

**NOTICE OF HEARING ON DEBTORS' FORTY-SECOND
OMNIBUS OBJECTION TO CLAIMS (LATE-FILED LEHMAN PROGRAMS SECURITIES CLAIMS)**

CLAIM TO BE DISALLOWED & EXPUNGED	
Creditor Name and Address: ABLEMEN & ASSOCIATES LTD FLAT E, 3RD FLOOR, BLOCK B, NING YEUNG TERRACE 78 BONHAM ROAD HONG KONG, CHINA	Claim Number: 66159 Date Filed: 1/21/2010 Debtor: 08-13555 Classification and Amount: UNSECURED: \$ 20,000.00 UNLIQUIDATED

PLEASE TAKE NOTICE that, on September 13, 2010, Lehman Brothers Holdings Inc. and certain of its affiliates (collectively, the "Debtors") filed their Forty-Second Omnibus Objection to Claims (Late-Filed Lehman Programs Securities Claims) (the "Objection") with the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court").¹

The Objection requests that the Bankruptcy Court expunge, reduce, reclassify, and/or disallow your claim(s) listed above under CLAIM(S) TO BE DISALLOWED & EXPUNGED on the ground that said claim(s) violate the Bankruptcy Court's July 2, 2009 order setting forth the procedures and deadlines for filing proofs of claim in these chapter 11 cases (the "Bar Date Order") [Docket No. 4271], as they were filed after the November 2, 2009 bar date. Any claim that the Bankruptcy Court expunges and disallows will be treated as if it had not been filed and you will not be entitled to any distribution on account thereof.

If you do NOT oppose the disallowance, expungement, reduction or reclassification of your claim(s) listed above under CLAIM(S) TO BE DISALLOWED & EXPUNGED, then you do NOT need to file a written response to the Objection and you do NOT need to appear at the hearing.

If you DO oppose the disallowance, expungement, reduction or reclassification of your claim(s) listed above under CLAIM(S) TO BE DISALLOWED & EXPUNGED, then you MUST file with the Court and serve on the parties listed below a

¹ A list of the Debtors, along with the last four digits of each Debtor's federal tax identification number, is available on the Debtors' website at <http://www.lehman-docket.com>.

Speed Post
特快專遞

EMS

香港郵政 HONGKONG POST 郵件編號 Item No. EA 010 647 783 HK



寄件人姓名及地址 NAME AND ADDRESS OF SENDER ABLEMEN & ASSOCIATES LTD. FLATE, 3/F, BLOCK B, NING YEUNG TERRACE, 78 BONHAM ROAD, HONG KONG 電話 / 傳真 Tel. / Fax (852)-28588787 HONG KONG		收件人姓名及地址 NAME AND ADDRESS OF ADDRESSEE EPIQ BANKRUPTCY SOLUTIONS, LLC Attn: LEHMAN BROTHERS HOLDINGS CLAIMS PROCESSING 757 THIRD AVENUE, 3RD FLOOR NEW YORK, NY 10017 USA 郵遞區號碼 (如適用) Postal Code (if any)	
證明文件及 發貨單數目 Number of certificates and invoices 數量 No.		Date(投寄日期): 23/10/09 14:15 Officer(職員): HKP00337 Office(投寄局): GPO 郵政總局 Item Serial No. CTRY AR KP Wgt. KG 郵件編號: HA010647783HK(D) US N N 0.050 Net Amount (實付金額): HK\$ 127.00 Payment 付貨方法 Stamp	
在下面簽署, 以證明此報關單上列資料全屬正確, 及此郵件並不含有任何法例或海關條例所禁止的危險品。本人姓名及地址已填明於上。 I, the undersigned, whose name and address are given on the item, certify that the particulars given in this declaration are correct and that this item does not contain any dangerous article or articles prohibited by legislation or by postal or customs regulations. 日期及寄件人簽署 Date and Sender's Signature 您在此地址處所填報的個人資料, 將被郵政用作處理您的投寄事宜。香港郵政或其他與香港郵政有業務往來的機構亦可能會利用這些資料作產品宣傳或分析之用。如您不希望這些資料用作上述用途, 請在方格內填上「X」號。 The personal data you provide in this address pack will be used by Hongkong Post for processing your posting. The information may also be used for the product promotion and analysis which are offered by Hongkong Post or other organisations which have a business relationship with Hongkong Post. If you do not wish such information to be so used, please "X" the box. 請「個人資料(私隱)條例」, 詳情請參閱「投寄證明書」背面或「寄貨注意事項」部份。 In respect to the Personal Data (Privacy) Ordinance, please see the part of "Certificate of Posting" overleaf or "Front Page Instructions" for details.		上門收件職員簽署 Signature of Collection Officer 日期 Date 時間 Time	

Linking people Delivering business
傳心意 遞商機

購買郵票及郵用物品證明書

CERTIFICATE OF PURCHASE

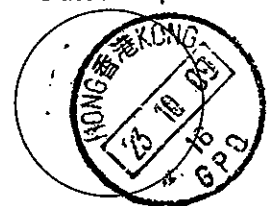
POSTAGE STAMPS AND POSTAL ITEMS

- ☒ 郵票/集郵紀念品
Postage stamps/Philatelic products
- ☐ 文具
Stationery items
- ☐ 郵趣廊精品
Postshop souvenirs

 總額
 Total Amount

 港幣
 HK\$

127

 日戳
 Datestamp


注意事項

- (1) 本證明書只按顧客的要求而發出。有關要求必須在購買有關物品時提出。由於本署不會把有關購買物品資料留有記錄, 因此顧客離開櫃位後才提出要求, 本署將不會受理。
- (2) 倘若顧客在購買物品時已獲本署發出收條, 本署將不會發出此證明書。

Attention

- (1) This certificate is issued only at the time of the transaction upon request by customers. As we do not keep record, we shall not be able to entertain any request made after a customer has left the counter.
- (2) If we have already given a receipt for your purchase, this certificate will not be issued.

Raymond Lau

From: Raymond Lau [raymondlau@ablemen.com.hk] on behalf of Raymond Lau
Sent: Thursday, December 17, 2009 4:30 PM
To: webmaster@epiqsystems.com
Cc: alica.bau@rbs.com
Subject: Proof of Claim
Attachments: LB Proof of claim 1.pdf; LB Proof of claim 2.pdf; LB Proof of claim 3.pdf

Dear Sirs,

We would like to check whether our Claim forms (3) have been received by you.

These forms were sent to your office by Speed Post from Hong Kong on 23 October, 2009.

Regards,

LAU Siu Yin

Director,

Ablemen & Associates Ltd.

FACSIMILE 圖文傳真

Attention to 送呈:	Ms Chan 陳小姐	
Department 部門:		
Company 公司:	Hong Kong Post	
Fax. No. 傳真號碼:	28684763	
From 發件人:	Conita Ma	Ref. No. 文件編號:
Date 日期:	29/12/09	Total pages 包括此頁 including this page 頁數共: 2

Dear Ms Chan, (2921 2211)

Further to our earlier telephone
conversation, kindly follow up my
document ref. no. EA 010647783HK
posted on 23/10/09.

My contact tel. no. is 21670333.
and fax no. is 23682665.

Thanks and regards,

Conita Ma



來函檔號 Your ref.:
本署檔號 Our ref.: 09351986A
電話 Tel: 2921 2211
傳真 Fax: 2868 4723

香港堅尼地城 石山街十二號
堅尼地城社區綜合大樓十二樓
香港郵政郵件查詢組
網址: www.hongkongpost.com

Hongkong Post Mail Tracing Office
12/F, Kennedy Town Community Complex
12 Rock Hill Street
Kennedy Town, Hong Kong
website: www.hongkongpost.com

12 Jan 2010

MS CONITA MA
ABLEMEN & ASSOCIATES LTD

Dear Ms. Ma,

Speedpost Item No. : EA010647783HK
Posted on : 23 Oct 2009
Addressed to : EPIQ BANKRUPTCY SOLUTIONS, LLC
: UNITED STATES

Thank you for your enquiry of 29 Dec 2009 regarding a Speedpost item.

Our counterpart in United States advised that the item was held in Customs office since 24 Oct 2009. Kindly informed addressee to contact with concerned Customs office for further information and arrangement.

Details of the Customs Office are as follow:

website: <http://www.customs.gov/xp/cgov/travel/customerservice/>
Tel. No.: 1-877-227-5511 (Domestic) or 703-526-4200 (International).
Hours: Mon-Fri 8:30 am-5:00 pm EST.

If I can be of any further help, please do not hesitate to contact us at 2921 2211, quoting the reference number 09351986A.

Yours sincerely,

(C.H. Yuen)
for Manager (Mail Tracing Office)

Raymond Lau

From: Raymond Lau [raymondlau@ablemen.com.hk] on behalf of Raymond Lau
Sent: Friday, January 15, 2010 11:53 AM
To: Black, Linda
Subject: RE: Lehman Brothers

Dear Linda,

The phone number is correct, but you better try my cell phone (852) 98629908.

Raymond LAU
Ablemen & Associates Ltd.

From: Black, Linda [mailto:lbla@epiqsystems.com]
Sent: Friday, January 15, 2010 12:47 AM
To: raymondlau@ablemen.com.hk
Subject: Lehman Brothers

The phone group is trying to contact you but the phone number provided does not work. Could you please email me your phone number. This is the number we are trying to call.

Phone: (852) 28588787

Is this correct?

Thank you,

LINDA BLACK
Project Coordinator
Epiq Systems
Class Action & Claims Solutions
10300 SW Allen Blvd
Beaverton, OR 97005
Phone: 503.350.5944
Fax: 503.350.5944
Email: lblack@epiqsystems.com

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(G)

Message

Chicago | Kansas City | London | Los Angeles | Miami | New York | Philadelphia | Portland | Washington DC

From: Raymond Lau [mailto:raymondlau@ablemen.com.hk]

Sent: Sunday, January 17, 2010 8:19 PM

To: Black, Linda

Subject: RE: Lehman Brothers

Dear Linda,

I'm sorry I missed the phone call from your office at 8:30am, 16 January, 2010, Hong Kong time.

Actually, I want to report that I had sent 3 forms of Proof of Claim in respect of Lehman Securities to Epiq Bankruptcy Solutions, LLC by Speed post on 23 October, 2009. Unfortunately, the mail was held in the US Customs Office since 24 October for inspection.
(a letter from HK Post is attached for your reference.)

I would like to ask whether I should re-send the 3 Claim Forms (copies attached) to your office right now or Epiq would contact the Customs Office for collecting the kept mail.

Details of the Customs Office contact are:-
Website: <http://www.customs.gov/xp/cgov/travel/customerservice/>
Tel. no. : 1-877-227-5511 (Domestic) or 703-526-4200 (International).

Please advise by return e-mail.

Thanks a lot.

Raymond LAU
Director
Ablemen & Associates Ltd.

From: Raymond Lau
Sent: Thursday, January 21, 2010 4:40 PM
To: Black, Linda
Subject: RE: Lehman Brothers

Dear Linda,

Thanks for your follow up and reply.

Could you send my last e-mail and attachments to the Claims team manager and see whether they serve the purposes.

Thanks a lot.

Raymond LAU
Director
Ablemen & Associates Ltd.

From: Black, Linda [mailto:lbla@epiqsystems.com]
Sent: Thursday, January 21, 2010 12:43 AM
To: raymondlau@ablemen.com.hk
Subject: FW: Lehman Brothers

Hello,

The claims team manager contacted customs and this was his reply.

Unfortunately, US Customs does not track any packages and it's up to the sender to make sure that the packages clear customs and arrive on time. Please advise the creditor to resend her claims along with a letter explaining the situation, so that the Debtors can see the reason for the late filed claim. Thanks.

You can send that information to the NY office.

Thank you,

LINDA BLACK
Project Coordinator
Epiq Systems
Class Action & Claims Solutions
10300 SW Allen Blvd
Beaverton, OR 97005
Phone: 503.350.5944
Fax: 503.350.5944
Email: lblack@epiqsystems.com

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From: Black, Linda

28/9/2010

From: Black, Linda [mailto:lbla@epiqsystems.com]
Sent: Thursday, January 28, 2010 12:01 AM
To: Raymond Lau
Subject: RE: Lehman Brothers

I am sorry, I thought you were checking the website. The claims appear to be 66158, 66159 and 66112. They were input on 1/21.
You can check these at lehman-docket.com.
Thanks for your patience,

LINDA BLACK
Project Coordinator
Epiq Systems
Class Action & Claims Solutions
10300 SW Allen Blvd
Beaverton, OR 97005
Phone: 503.350.5944
Fax: 503.350.5944
Email: lblack@epiqsystems.com

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From: Raymond Lau [mailto:raymondlau@ablemen.com.hk]
Sent: Wednesday, January 27, 2010 2:14 AM
To: Black, Linda
Subject: FW: Lehman Brothers

Dear Linda,

I refer to my last email to you on 21 Jan. and would like to have feedback as soon as possible.

Thanks.

Raymond LAU
Director
Ablemen & Associates Ltd.

From: Raymond Lau
Sent: Thursday, January 21, 2010 4:40 PM
To: Black, Linda
Subject: RE: Lehman Brothers

28/9/2010